I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with \S 1.6(a)(4).

Dated: March 27, 2008

Electronic Signature for Anthony A. Laurentano: /Anthony A. Laurentano/

Docket No.: TOW-108US (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Seiji Sugiura et al.

Application No.: 10/533,182 Confirmation No.: 4456

Filed: April 27, 2005 Art Unit: 1745

For: FUEL CELL Examiner: Not Yet Assigned

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

SUPPLEMENTAL INFORMATION DISCLOSURE STATEMENT (SIDS)

Dear Sir:

In accordance with 37 CFR 1.97, Applicants hereby make of record the following additional documents. A PTO Form SB/08 and a full copy of each of the documents required under 37 CFR 1.98(a)(2) accompany this statement.

Applicants have become aware of the following documents, cited in a European Search Report issued February 13, 2008, during the prosecution of Application No. 03758972.8 - 1227, which corresponds to the above referenced application, and in accordance with 37 CFR 1.97(c) and (e)(1) or (b)(3), hereby submit these documents for the Examiner's consideration. These documents are cited on the enclosed PTO Form SB/08, and a copy of the Search Report and of each document required under 37 CFR 1.98(a)(2) cited thereon are enclosed as well.

Applicants have not submitted copies of each cited U.S. patent and U.S. patent application in accordance with 37 CFR 1.98(a)(2)(ii). Applicants submit herewith copies of foreign patents and non-patent references in accordance with 37 CFR 1.98(a)(2).

Application No.: 10/533,182 Docket No.: TOW-108US

This statement is not to be interpreted as a representation that the cited documents are material, that an exhaustive search has been conducted, or that no other relevant information exists. Nor shall the citation of any document herein be construed *per se* as a representation that such document is prior art. Moreover, Applicants understand the Examiner will make an independent evaluation of the cited documents.

This Information Disclosure Statement is filed before the mailing date of a first Office Action on the merits as far as is known to the undersigned (37 CFR 1.97(b)(3)).

I hereby certify, pursuant to 37 CFR 1.97(e)(1), that each item of information contained in this Supplemental Information Disclosure Statement was first cited in any communication from a foreign patent office in a counterpart foreign application not more than three months prior to the filing of this Supplemental Information Disclosure Statement.

The Director is hereby authorized to charge any deficiency in the fees filed, asserted to be filed or which should have been filed herewith (or with any paper hereafter filed in this application by this firm) to our Deposit Account No. 12-0080, under Order No. TOW-108US.

Dated: March 27, 2008 Respectfully submitted,

AAL/mch Electronic signature: /Anthony A. Laurentano/

Anthony A. Laurentano Registration No.: 38,220 LAHIVE & COCKFIELD, LLP One Post Office Square

Boston, Massachusetts 02109-2127

(617) 227-7400 (617) 742-4214 (Fax)

Attorney/Agent For Applicant